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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH Facility ID Number: <u>0041285</u></p> <p>Facility Name: <u>Meadowbrook Manor - Naperville</u></p> <p>Address: <u>720 Raymond Drive</u> <u>Naperville</u> <u>60563</u> Number City Zip Code</p> <p>County: <u>DuPage</u></p> <p>Telephone Number: <u>(630) 355-0220</u> Fax # <u>(630) 305-6711</u></p> <p>IDPA ID Number: <u>363782227001</u></p> <p>Date of Initial License for Current Owners: <u>02/09/96</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Michael G. Kaplan</u> Telephone Number: <u>(312) 634-3400</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/01</u> to <u>12/31/01</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td data-bbox="1129 678 1266 829" rowspan="2"> Officer or Administrator of Provider </td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td data-bbox="1129 829 1266 889"></td> <td>(Type or Print Name) _____</td> </tr> <tr> <td data-bbox="1129 889 1266 950"></td> <td>(Title) _____</td> </tr> <tr> <td data-bbox="1129 950 1266 1044" rowspan="4"> Paid Preparer </td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u></td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u></td> </tr> <tr> <td data-bbox="1129 1044 1266 1125" rowspan="2"></td> <td>(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u></td> </tr> <tr> <td> MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 </td> </tr> </table>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) _____		(Title) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	(Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>		(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>	MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
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SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Meadowbrook Manor - Naperville# 0041285 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>235</u>	Skilled (SNF)	<u>235</u>	<u>85,775</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>235</u>	TOTALS	<u>235</u>	<u>85,775</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>50,167</u>	<u>12,773</u>	<u>5,948</u>	<u>68,888</u>	8
9	SNF/PED					9
10	ICF	<u>4,246</u>	<u>910</u>		<u>5,156</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>54,413</u>	<u>13,683</u>	<u>5,948</u>	<u>74,044</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 86.32%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/09/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 02/09/96NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 36and days of care provided 5,948Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRAU ☒ MODIFIED
CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Meadowbrook Manor - Naperville # 0041285 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	389,257	56,458	9,640	455,355		455,355		455,355		1
2	Food Purchase		325,578		325,578		325,578	(2,749)	322,829		2
3	Housekeeping	237,661	36,422		274,083		274,083		274,083		3
4	Laundry	73,980	11,020		85,000		85,000		85,000		4
5	Heat and Other Utilities			206,006	206,006		206,006		206,006		5
6	Maintenance	78,803	25,822	104,922	209,547		209,547		209,547		6
7	Other (specify):*										7
8	TOTAL General Services	779,701	455,300	320,568	1,555,569		1,555,569	(2,749)	1,552,820		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	2,848,969	249,821	30,953	3,129,743		3,129,743		3,129,743		10
10a	Therapy	9,008	5,050	470,972	485,030		485,030		485,030		10a
11	Activities	112,232	15,662	2,592	130,486		130,486		130,486		11
12	Social Services	67,945		4,667	72,612		72,612		72,612		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,038,154	270,533	533,184	3,841,871		3,841,871		3,841,871		16
	C. General Administration										
17	Administrative	213,822		91,065	304,887		304,887	(91,065)	213,822		17
18	Directors Fees										18
19	Professional Services			78,765	78,765		78,765	(26,018)	52,747		19
20	Dues, Fees, Subscriptions & Promotion			50,432	50,432		50,432	(2,808)	47,624		20
21	Clerical & General Office Expense	297,972	26,709	66,054	390,735		390,735	11,885	402,620		21
22	Employee Benefits & Payroll Tax			581,528	581,528		581,528	44,268	625,796		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,412	6,412		6,412	(593)	5,819		24
25	Other Admin. Staff Transportation							182	182		25
26	Insurance-Prop.Liab.Malpractice			155,640	155,640		155,640	570	156,210		26
27	Other (specify):*										27
28	TOTAL General Administration	511,794	26,709	1,029,896	1,568,399		1,568,399	(63,579)	1,504,820		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,329,649	752,542	1,883,648	6,965,839		6,965,839	(66,328)	6,899,511		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Meadowbrook Manor - Naperville #0041285 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			34,528	34,528		34,528	342,357	376,885			30
31	Amortization of Pre-Op. & Org			820	820		820	3,161	3,981			31
32	Interest			77,319	77,319		77,319	991,297	1,068,616			32
33	Real Estate Taxes							235,853	235,853			33
34	Rent-Facility & Grounds			2,400,000	2,400,000		2,400,000	(2,390,895)	9,105			34
35	Rent-Equipment & Vehicle			6,847	6,847		6,847	1,258	8,105			35
36	Other (specify): ^a											36
37	TOTAL Ownership			2,519,514	2,519,514		2,519,514	(816,969)	1,702,545			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		209,678		209,678		209,678		209,678			39
40	Barber and Beauty Shops			29,378	29,378		29,378		29,378			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			128,663	128,663		128,663		128,663			42
43	Other (specify): ^a Nonallowable costs			316,203	316,203		316,203	(316,203)				43
44	TOTAL Special Cost Centers		209,678	474,244	683,922		683,922	(316,203)	367,719			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,329,649	962,220	4,877,406	10,169,275		10,169,275	(1,199,500)	8,969,775			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See schedule of adjustments attached at end of cost report

SEE ACCOUNTANTS' COMPILATION REPORT

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(2,749)	2		4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,276)	30		9
10	Interest and Other Investment Income	(13,757)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(659)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(6,800)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(221,598)	43		24
25	Fund Raising, Advertising and Promotiona	(47,274)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax	(14,711)	43		27
28	Nurse Aide Training for Non-Employee				28
29	Yellow Page Advertising				29
30	Other-Attach Schedule See Schedule 5A	(71,134)			30
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (379,958)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(819,542)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (819,542)		36
37	(sum of SUBTOTALS (A) and (B))	\$ (1,199,500)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		X	\$		38
39						39
40	Gift and Coffee Shop		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

BUTTERFIELD HEALTH CARE II, INC.
D/B/A MEADOWBROOK MANOR - NAPERVILLE
PROVIDER # 0041285
12/31/2001

SCHEDULE 5A

VI. ADJUSTMENT DETAIL NON-ALLOWABLE EXPENSES - LINE 29 - OTHER

Description	Amount	Schedule V Reference
Disallow Patient Clothing	(1,491)	43
Disallow Travel & Entertainment	(32,587)	43
Disallow Casual Labor	(1,201)	43
Disallow Non-Patient Radiology	(45)	43
Disallow Non-Patient Physican's Fees	(200)	43
Disallow Non-Patient Laboratory	(3,988)	43
Disallow Non-allowable Dues & Subscriptions	(5,302)	20
Disallow Non-allowable Legal	(27,826)	19
Disallow Non-allowable Travel & Seminar	(745)	24
Disallow Non-allowable Transport.	(360)	43
Disallow Non-allowable License, Permits & Inspections	(550)	20
Amortization Cost	3,161	31
Total Line 29 - Other	<u>(71,134)</u>	

See Accountants' Compilation Report

Meadowbrook Manor - Naperville

ID# 0041285

Report Period Beginning: 01/01/01

Ending: 12/31/01

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
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39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning:

01/01/01

Ending:

12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,749)	0	0	0	0	0	0	0	0	0	0	(2,749)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(2,749)	0	0	0	0	0	0	0	0	0	0	(2,749)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	(91,065)	0	0	0	0	0	0	0	(91,065)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	1,246	562	0	0	0	0	0	0	0	1,808	19
20	Fees, Subscriptions & Promotions	0	0	550	2,494	0	0	0	0	0	0	0	3,044	20
21	Clerical & General Office Expenses	0	0	0	11,885	0	0	0	0	0	0	0	11,885	21
22	Employee Benefits & Payroll Taxes	0	0	0	44,268	0	0	0	0	0	0	0	44,268	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	152	0	0	0	0	0	0	0	152	24
25	Other Admin. Staff Transportation	0	0	0	182	0	0	0	0	0	0	0	182	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	570	0	0	0	0	0	0	0	570	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	0	0	1,796	(30,952)	0	0	0	0	0	0	0	(29,156)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,749)	0	1,796	(30,952)	0	0	0	0	0	0	0	(31,905)	29

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		Butterfield Healthcare, Inc.		Seneca Building		
		d/b/a Meadowbrook Manor - Bolingbrook	Bolingbrook	Partnership	Des Plaines	Lessor
See Schedule 6C	See Schedule			J&D Partners, L.P.	Bolingbrook	Lessor
	6C	Seneca Nursing Home, Inc - d/b/a Lee Manor	Des Plaines	MMN Partners, L.P.	Naperville	Lessor
				Butterfield Health		
				Care Group, Inc.	Bolingbrook	Management Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V			2,400,000	MMN Partners L.P. (Page 6A)	100.00%	1,600,564	(799,436)	4
5	V								5
6	V								6
7	V			91,065	Butterfield Health Care Group, Inc. (Page 6B)	100.00%	70,959	(20,106)	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,491,065			\$ 1,671,523	\$ * (819,542)	14

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning: 01/01/01

Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 Professional Services	\$	MMN Partners, L.P.	100.00%	\$ 1,246	\$ 1,246
16	V	20 Fees & Subscriptions		MMN Partners, L.P.	100.00%	550	550
17	V	30 Depreciation		MMN Partners, L.P.	100.00%	343,150	343,150
18	V	32 Interest Expense		MMN Partners, L.P.	100.00%	1,005,054	1,005,054
19	V	33 Real Estate Taxes		MMN Partners, L.P.	100.00%	235,853	235,853
20	V	34 Rent	2,400,000	MMN Partners, L.P.	100.00%		(2,400,000)
21	V	43 State Replacement Taxes		MMN Partners, L.P.	100.00%	14,711	14,711
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,400,000			\$ 1,600,564	\$ * (799,436)

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning: 01/01/01

Ending: 12/31/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 91,065	Butterfield Health Care Group, Inc.	100.00%	\$	\$ (91,065)
16	V	19 Professional Services		Butterfield Health Care Group, Inc.	100.00%	562	562
17	V	20 Licenses and Fees		Butterfield Health Care Group, Inc.	100.00%	2,494	2,494
18	V	21 General Office Expense		Butterfield Health Care Group, Inc.	100.00%	11,885	11,885
19	V	22 Employee Benefits and Payroll Taxes		Butterfield Health Care Group, Inc.	100.00%	44,268	44,268
20	V	24 Travel and Seminar		Butterfield Health Care Group, Inc.	100.00%	152	152
21	V	30 Depreciation		Butterfield Health Care Group, Inc.	100.00%	483	483
22	V	34 Rent Facility and Grounds		Butterfield Health Care Group, Inc.	100.00%	9,105	9,105
23	V	25 Other Admin. Staff Transportation		Butterfield Health Care Group, Inc.	100.00%	182	182
24	V	26 Insurance		Butterfield Health Care Group, Inc.	100.00%	570	570
25	V	35 Rent - Equipment		Butterfield Health Care Group, Inc.	100.00%	1,258	1,258
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 91,065			\$ 70,959	\$ * (20,106)

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

BUTTERFIELD HEALTH CARE II, INC.
D/B/A MEADOWBROOK MANOR - NAPERVILLE
PROVIDER # 0041285
12/31/2001

SCHEDULE 6C

VII. Section A. - Related Parties - Column 1 (Owners)

Name	Ownership %
Robert Jafari	25
Kianoosh Jafari	25
Decendants S Corp Trust F/B/O Sean William Dimas	6.67
Decendants S Corp Trust F/B/O Sasha Eva Dimas	6.67
Decendants S Corp Trust F/B/O Ashley Maria Dimas	6.66
Nicholas Vangel	20
Eva Dimas Estate	10
	<hr/>
	100
	<hr/> <hr/>

See Accountants' Compilation Report

Facility Name & ID Number Meadowbrook Manor - Naperville # 0041285 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Jafari	Stockholder	Executive Director	25.00	66,739	18	45.00	Salary	\$ 55,114	L17, C1	1
2	Nicholas Vangel	Stockholder	Executive Director	20.00	20,105	18	45.00	Salary	16,603	L17, C1	2
3	Christopher Vangel	Operating Spvrs	Administrative	0.00	29,265	18	45.00	Salary	24,168	L17, C1	3
4											4
5											5
6											6
7	* Compensation received from only one other nursing home which was										7
8	Butterfield Health Care, Inc. d/b/a Meadowbrook Manor.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 95,885		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor - Naperville# 0041285Report Period Beginning: 01/01/01Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Butterfield Health Care Group, Inc.
 Street Address 4 N. 645 School Road
 City / State / Zip Code St. Charles, IL 60175
 Phone Number (603) 443-8238
 Fax Number (630) 443-9379

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19 Professional Services	Resident Days	163,707	2	\$ 1,243	\$	74,044	\$ 562	1
2	20 License and Fees	Resident Days	163,707	2	5,513		74,044	2,494	2
3	21 General Office Expense	Resident Days	163,707	2	26,277		74,044	11,885	3
4	22 Employee Benefits and Payroll Taxes	Resident Days	163,707	2	97,873		74,044	44,268	4
5	24 Travel and Seminars	Resident Days	163,707	2	335		74,044	152	5
6	30 Depreciation	Resident Days	163,707	2	1,067		74,044	483	6
7	34 Rent - Facility and Grounds	Resident Days	163,707	2	20,130		74,044	9,105	7
8	25 Other Admin. Staff Transportation	Resident Days	163,707	2	401		74,044	182	8
9	26 Insurance	Resident Days	163,707	2	1,260		74,044	570	9
10	35 Rent - Equipment	Resident Days	163,707	2	2,782		74,044	1,258	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 156,881	\$		\$ 70,959	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	American National Bank		X	Mortgage	\$115,000.00	8/31/98	\$	14,275,000	\$	13,115,745	02/28/08	0.0750	\$	1,026,829	1				
2	American National Bank		X	Amortization of Loan Costs										4,960	2				
3															3				
4															4				
5															5				
	Working Capital																		
6	American National Bank		X	Working Capital	N/A	05/06/98		667,534		667,534	02/28/08	0.0750		51,673	6				
7	Shareholder Loans	X		Working Capital	N/A	12/09/99		1,400,000		1,400,000	Demand	Prime		25,578	7				
8	Shareholder Loans	X		Working Capital	N/A	01/01/96		864,052		864,052	Demand	None		None	8				
9	TOTAL Facility Related					\$115,000.00		\$	17,206,586	\$	16,047,331			\$	1,109,040	9			
	B. Non-Facility Related*																		
10	Shareholder Loans	X		Working Capital	N/A	12/29/00		800,000		800,000	Demand	None		None	10				
11															11				
12															12				
13											Interest Income Offset			(40,424)	13				
14	TOTAL Non-Facility Related							\$	800,000	\$	800,000			\$	(40,424)	14			
15	TOTALS (line 9+line14)							\$	18,006,586	\$	16,847,331			\$	1,068,616	15			

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Meadowbrook Manor - Naperville**# **0041285** Report Period Beginning: **01/01/01** Ending: **12/31/01**

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report	\$	201,000	1																			
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2000	\$	212,853	2																			
3. Under or (over) accrual (line 2 minus line 1).			\$	11,853	3																			
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	224,000	4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	235,853	7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:		1996 141,032	8	<table border="1"> <tr> <th colspan="3">FOR OHF USE ONLY</th> </tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2000</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATIONS</td> <td>\$</td> <td>16</td> </tr> </table>		FOR OHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2000	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATIONS	\$	16
FOR OHF USE ONLY																								
13	FROM R. E. TAX STATEMENT FOR 2000	\$	13																					
14	PLUS APPEAL COST FROM LINE 5	\$	14																					
15	LESS REFUND FROM LINE 6	\$	15																					
16	AMOUNT TO USE FOR RATE CALCULATIONS	\$	16																					
	1997 194,559	9																						
	1998 192,012	10																						
	1999 191,644	11																						
	2000 212,853	12																						
2000 Taxes	212,853																							
Estimated Increase	1.05																							
Estimated Tax	223,495																							
Use	224,000																							

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Meadowbrook Manor - Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

CONTACT PERSON REGARDING THIS REPORT Rich Czerniak

TELEPHONE (630)-759-1112 FAX #: (630) 759-6579

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	07-14-113-001	Nursing Home	\$ 212,852.54	\$ 212,852.54
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 212,852.54	\$ 212,852.54

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES ☒ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285 Report Period Beginning:

01/01/01 Ending:

12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 89,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☒ YES ☐ NO
If so, please complete the following:1. Total Amount Incurred: 242,409 2. Number of Years Over Which it is Being Amortized 5
3. Current Period Amortization: 3,981 4. Dates Incurred: 1991-1995

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>148,410</u>	<u>1996</u>	<u>\$ 279,600</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	<u>148,410</u>		<u>\$ 279,600</u>	<u>3</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	235		1996	1996	\$ 9,863,922	\$	40	\$ 246,598	\$ 246,598	\$ 1,461,446	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Landscaping Improvements			1996	22,797	1,140	15	1,520	380	7,600	9
10	Fence			1996	5,500	550	15	367	(183)	2,165	10
11	Land Improvements			1996	12,824		40	320	320	1,895	11
12	Doors			1997	5,961	596	20	298	(298)	1,341	12
13	Lanscaping Improvements (Shrubs, Trees, Evergreens)			1998	22,729	1,136	20	1,136		3,976	13
14	Leasehold Improvement (Air Ductwork, Dampers, Chimney)			2001	4,425	57	20	111	54	111	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,938,158	\$ 3,479		\$ 250,350	\$ 246,871	\$ 1,478,534	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 257,145	\$ 29,016	\$ 27,787	\$ (1,229)	5-10 yrs	\$ 159,524	71
72	Current Year Purchases	27,316	2,033	2,033		5-10 yrs	2,033	72
73	Fully Depreciated Assets	Allocation From Management Company		483	483			73
74	MMN Partners, LP	963,824		96,232	96,232	5-10 yrs	568,811	74
75	TOTALS	\$ 1,248,285	\$ 31,049	\$ 126,535	\$ 95,486		\$ 730,368	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,466,043	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 34,528	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 376,885	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 342,357	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,208,902	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Mgmt Company				9,105			6
7	TOTAL				\$ 9,105			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A.

N/A

N/A

9. Option to Buy: ☐ YES ☒ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 8,105 Description: Offsite Storage - \$1,865; Ice Machines - \$3,960; Tent - \$1,022; Copier - \$1,258
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning N/A

Ending N/A

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2002 \$

13. /2003 \$

14. /2004 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility)

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3		4	
		Facility							
		Drop-outs		Completed		Contract		Total	
1	Community College Tuition	\$		\$		\$		\$	
2	Books and Supplies								
3	Classroom Wages (a)								
4	Clinical Wages (b)								
5	In-House Trainer Wage (c)								
6	Transportation								
7	Contractual Payments								
8	Nurse Aide Competency Tests								
9	TOTALS	\$		\$		\$		\$	
10	SUM OF line 9, col. 1 and 2 (e)	\$							

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities:

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

1		2		3		4		5		6		7		8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service	Cost	Units	Cost									
1	Licensed Occupational Therapist	L10A, C1 & C3	166	hrs	\$ 4,600	2,283	\$ 143,614	\$	2,449	\$ 148,214	1				
2	Licensed Speech and Language Development Therapist	L10A, C1 & C3	96	hrs	1,785	532	44,811		628	46,596	2				
3	Licensed Recreational Therapist			hrs							3				
4	Licensed Physical Therapist	L10A, C1, C2& C3	109	hrs	2,623	4,206	276,662	5,050	4,315	284,335	4				
5	Physician Care			visits							5				
6	Dental Care			visits							6				
7	Work Related Program			hrs							7				
8	Habilitation			hrs							8				
9	Pharmacy	L39, C2		# of prescripts				209,678		209,678	9				
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10				
11	Academic Education			hrs							11				
12	Exceptional Care Program										12				
13	Other (specify):										13				
14	TOTAL				\$ 9,008	7,021	\$ 465,087	\$ 214,728	7,392	\$ 688,823	14				

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed
Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,334,308	\$ 1,345,336	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>None</u>)	2,356,419	2,356,419	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	379,062	379,062	6
7	Other Prepaid Expenses	33,691	33,691	7
8	Accounts Receivable (owners or related parties)	21,258	66,258	8
9	Other(specify): _____			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,124,738	\$ 4,180,766	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,876,746	14
15	Leasehold Improvements, at Historical Cost	61,412	61,412	15
16	Equipment, at Historical Cost	284,461	1,248,285	16
17	Accumulated Depreciation (book methods)	(174,002)	(2,208,902)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	49,308	242,409	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(49,308)	(240,609)	20
21	Restricted Funds			21
22	Other Long-Term Assets (sp <u>Loan Costs</u>)		8,265	22
23	Other(specify): _____			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 171,871	\$ 9,267,206	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,296,609	\$ 13,447,972	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 130,100	\$ 130,100	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,064,052	3,064,052	29
30	Accrued Salaries Payable	199,032	199,032	30
31	Accrued Taxes Payable (excluding real estate taxes)	17,983	17,983	31
32	Accrued Real Estate Taxes(Sch.IX-B)		224,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule 17A</u>	(1,315,590)	308,326	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,095,577	\$ 3,943,493	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	667,534	13,783,279	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	_____			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 667,534	\$ 13,783,279	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,763,111	\$ 17,726,772	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,533,498	\$ (4,278,800)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,296,609	\$ 13,447,972	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

BUTTERFIELD HEALTH CARE II, INC.
D/B/A MEADOWBROOK MANOR - NAPERVILLE
PROVIDER # 0041285

SCHEDULE 17 A

C. CURRENT LIABILITIES

LINE 36 - OTHER CURRENT LIABILITIES

	Operating	After Consolidation
Resident Credit Balances	(308,280)	(308,280)
Related Party Account	(46)	(46)
Accrued Rent - MMN Partners	1,623,916	
Total	1,315,590	(308,326)

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 572,799	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 572,799	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	960,699	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 960,699	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,533,498	24 *

Operating entity only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning: 01/01/01

Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,443,749	1
2	Discounts and Allowances for all Levels	(1,085,229)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,358,520	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,281,178	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,281,178	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	36,395	13
14	Non-Patient Meals	2,749	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	209,678	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	18,375	19
20	Radiology and X-Ray	70	20
21	Other Medical Services	201,052	21
22	Laundry	4,300	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 472,619	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	13,689	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,689	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Wheelchair Rental Revenue	3,621	28
28a	Bed Hold Revenue	347	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,968	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,129,974	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,555,569	31
32	Health Care	3,841,871	32
33	General Administration	1,568,399	33
B. Capital Expense			
34	Ownership	2,519,514	34
C. Ancillary Expense			
35	Special Cost Centers	555,259	35
36	Provider Participation Fee	128,663	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,169,275	40
41	Income before Income Taxes (line 30 minus line 40)**	960,699	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 960,699	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is cash basis tax payer.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning: 01/01/01

Ending:

12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,736	1,910	\$ 71,650	\$ 37.51	1
2	Assistant Director of Nursing	2,112	2,272	60,324	26.55	2
3	Registered Nurses	36,033	37,933	802,991	21.17	3
4	Licensed Practical Nurses	19,784	20,609	410,305	19.91	4
5	Nurse Aides & Orderlies	100,308	104,227	1,223,035	11.73	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	257	371	9,008	24.28	7
8	Rehab/Therapy Aides	5,051	5,282	57,180	10.83	8
9	Activity Director					9
10	Activity Assistants	11,988	12,576	112,232	8.92	10
11	Social Service Worker	1,819	1,864	26,854	14.41	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	41,034	43,668	389,257	8.91	15
16	Dishwashers					16
17	Maintenance Worker	6,168	6,640	78,803	11.87	17
18	Housekeepers	35,001	36,862	237,661	6.45	18
19	Laundry	10,149	10,745	73,980	6.89	19
20	Administrator	1,658	1,742	65,538	37.62	20
21	Assistant Administrator	1,874	1,978	52,399	26.49	21
22	Other Administrative	2,588	2,808	95,885	34.15	22
23	Office Manager					23
24	Clerical	16,814	17,886	297,972	16.66	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,374	2,592	29,372	11.33	31
32	Other Health Care(specify)					32
33	Other(specify) See Schedule 20A	13,351	14,471	235,203	16.25	33
34	TOTAL (lines 1 - 33)	310,099	326,436	\$ 4,329,649 *	\$ 13.26	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 9,640	L1, C3	35
36	Medical Director	Monthly	24,000	L9, C3	36
37	Medical Records Consultant	Monthly	4,032	L10, C3	37
38	Nurse Consultant	Monthly	18,931	L10, C3	38
39	Pharmacist Consultant	Monthly	6,000	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,592	L11, C3	44
45	Social Service Consultant	Monthly	4,667	L12, C3	45
46	Other(specify)				46
47	Quality Assurance	Monthly	1,990	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)		\$ 71,852		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	N/A			51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

BUTTERFIELD HEALTH CARE II, INC.
D/B/A MEADOWBROOK MANOR - NAPERVILLE
PROVIDER # 0041285
12/31/2001

SCHEDULE 20A

XVIII. A. STAFFING AND SALARY COSTS
LINE 33 - OTHER

	# Of Hours Actually Worked	# Of Hours Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	Reference
Ward Clerks	312	303	3,434	11.33	10
Rehabilitation Nurse	48	76	1,525	20.07	10
Nursing Administration	8,555	9,278	171,306	18.46	10
Central Supply Clerk	1,322	1,457	17,847	12.25	10
Psycho-Social	3,114	3,357	41,091	12.24	12
	<u>13,351</u>	<u>14,471</u>	<u>235,203</u>		

See Accountants' Compilation Report

Facility Name & ID Number Meadowbrook Manor - Naperville

0041285

Report Period Beginning: 01/01/01

Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries:		Ownership	Amount	D. Employee Benefits and Payroll Taxes		Amount	F. Dues, Fees, Subscriptions and Promotions		Amount
Name	Function	%		Description			Description		
Joe Suffi	Administrator	0%	\$ 16,571	Workers' Compensation Insurance	\$ 99,993		IDPH License Fee	\$ 200	
Donna Sprinkle	Administrator	0%	39,820	Unemployment Compensation Insurance	44,724		Advertising: Employee Recruitment	32,310	
Tina Thompson	Administrator	0%	9,147	FICA Taxes	329,321		Health Care Worker Background Check		
Robert Jafari	Executive Director	25%	55,114	Employee Health Insurance	124,403		(Indicate # of checks performed 118)	1,181	
Nicholas Vangel	Executive Director	20%	16,603	Employee Meals			Illinois Council On Long Term Care	5,484	
Christopher Vangel	Operating Supervisor	0%	24,168	Illinois Municipal Retirement Fund (IMRF)*			Misc. Dues & Subscriptions	1,492	
Ralph Ricana	Assistant Administrator	0%	52,399	Other Employee Benefits	27,355		Appraisal Fees	3,400	
TOTAL (agree to Schedule V, line 17, col. 1)							Miscellaneous Fees & Permits	693	
(List each licensed administrator separately.)			\$ 213,822				Inspections	370	
B. Administrative - Other							Allocation From Management Company	2,494	
Description			Amount				Less: Public Relations Expense	()	
Butterfield Health Care Group, Inc. (eliminated in Col. 7)			\$ 91,065				Non-allowable advertising	()	
							Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 91,065	TOTAL (agree to Schedule V, line 22, col.8)		\$ 625,796	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 47,624
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount		
See Schedule 21A		78,765				Out-of-State Travel	\$		
			N/A			In-State Travel			
						Seminar Expense			
						See Schedule 21 B	5,667		
						Allocated From Mgmt. Company	152		
						Entertainment Expense	()		
						(agree to Sch. V, line 24, col. 8)			
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	TOTAL	\$ 5,819	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 78,765						

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Butterfield Health Care II, Inc.
d/b/a Meadowbrook Manor of Naperville
Provider # 0041285
1/1/01-12/31/01

Schedule 21 A

Schedule XIX (c) - Professional Services

Vendor/Payee	Type	Amount
Health Outcomes Management, Inc.	Computer Support	4,920
Health Data Systems, Inc.	Computer Support	5,933
Mutual of Omaha - Medicare	Computer Support	566
Precision Repairs, Inc.	Computer Support	537
Altschuler, Melvoin & Glasser	Accounting Services	22,323
American Express Tax & Business Svcs	Accounting Services	1,120
Personnel Planners	Unemployment Consulting	1,698
Blood, Boose & Brizuela	Legal	210
Duane, Morris & Heckscher	Legal	22,752
Freedman Anselmo Lindburg	Collection Lawyer	5,233
Laner, Muchin, Dombrow	Legal	8,189
Tamarac Care Advisors	Consultant	5,000
Wildman, Harrold Allen & Dixon	Legal	284
Total per Schedule V Line 19, Column 3		<u>78,765</u>

Professional fees from Real Estate Partnership		
American Express Tax & Business	Tax Prep Services	1,120
Wildman, Harrold Allen & Dixon	Legal	126

See Accountants' Compilation Report

Butterfield Health Care II, Inc.
d/b/a Meadowbrook Manor of Naperville
Provider # 0041285
1/1/01-12/31/01

Schedule 21 A (Continued)

Professional fees allocated from Mgmt Co.		
American Express Tax & Business	Tax Prep Services	303
Wildman, Harrold Allen & Dixon	Legal	259
Total before adjustment for non-allowables		<u>80,573</u>

Less: Non - allowable professional fees

A) Meadowbrook Manor of Naperville		
Duane, Morris & Heckscher	Legal	(13,541)
Freeman Anselmo Lindburg	Collection	(5,233)
Laner, Muchin, Dombrow	Legal	(4,052)
Tamarac Care Advisors	Consultant	(5,000)

Total allowable Professional Services		<u>52,747</u>
Schedule V line 19, col 8		

See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 Amount of Expense Amortized Per Year								
					6 FY1998	7 FY1999	8 FY2000	9 FY2001	10 FY2002	11 FY2003	12 FY2004	13 FY2005	14 FY2006
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
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20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 2,749
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0%
- d. Have vehicle usage logs been maintained N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report Yes
Attach invoices and a summary of services for all architect and appraisal fees

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	389,257	56,458	9,640	455,355	0	455,355	0	455,355
2. Food Purchase	0	325,578	0	325,578	0	325,578	-2,749	322,829
3. Housekeeping	237,661	36,422	0	274,083	0	274,083	0	274,083
4. Laundry	73,980	11,020	0	85,000	0	85,000	0	85,000
5. Heat and Other Utilities	0	0	206,006	206,006	0	206,006	0	206,006
6. Maintenance	78,803	25,822	104,922	209,547	0	209,547	0	209,547
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	779,701	455,300	320,568	1,555,569	0	1,555,569	-2,749	1,552,820
9. Medical Director	0	0	24,000	24,000	0	24,000	0	24,000
10. Nursing & Medical Records	2,848,969	249,821	30,953	3,129,743	0	3,129,743	0	3,129,743
10a. Therapy	9,008	5,050	470,972	485,030	0	485,030	0	485,030
11. Activities	112,232	15,662	2,592	130,486	0	130,486	0	130,486
12. Social Services	67,945	0	4,667	72,612	0	72,612	0	72,612
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,038,154	270,533	533,184	3,841,871	0	3,841,871	0	3,841,871
17. Administrative	213,822	0	91,065	304,887	0	304,887	-91,065	213,822
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	78,765	78,765	0	78,765	-26,018	52,747
20. Fees, Subscriptions & Promotion	0	0	50,432	50,432	0	50,432	-2,808	47,624
21. Clerical & General Office	297,972	26,709	66,054	390,735	0	390,735	11,885	402,620
22. Employee Benefits & Payroll	0	0	581,528	581,528	0	581,528	44,268	625,796
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	6,412	6,412	0	6,412	-593	5,819
25. Other Admin. Staff Trans	0	0	0	0	0	0	182	182
26. Insurance-Prop.Liab.Malpractice	0	0	155,640	155,640	0	155,640	570	156,210
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	511,794	26,709	1,029,896	1,568,399	0	1,568,399	-63,579	1,504,820
29. Total General Administrative	4,329,649	752,542	1,883,648	6,965,839	0	6,965,839	-66,328	6,899,511
30. Depreciation	0	0	34,528	34,528	0	34,528	342,357	376,885
31. Amortization of Pre-Op. & Org.	0	0	820	820	0	820	3,161	3,981
32. Interest	0	0	77,319	77,319	0	77,319	991,297	1,068,616
33. Real Estate	0	0	0	0	0	0	235,853	235,853
34. Rent - Facility & Grounds	0	0	2,400,000	2,400,000	0	2,400,000	-2,390,895	9,105
35. Rent - Equipment & Vehicles	0	0	6,847	6,847	0	6,847	1,258	8,105
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	2,519,514	2,519,514	0	2,519,514	-816,969	1,702,545
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	209,678	0	209,678	0	209,678	0	209,678
40. Barber and Beauty Shop	0	0	29,378	29,378	0	29,378	0	29,378
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	128,663	128,663	0	128,663	0	128,663
43. Other (specify):*	0	0	316,203	316,203	0	316,203	-316,203	0
44. Total Special Cost Ce	0	209,678	474,244	683,922	0	683,922	-316,203	367,719
45. Grand Total	4,329,649	962,220	4,877,406	10,169,275	0	10,169,275	-1,199,500	8,969,775

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,334,308	1,345,336
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	2,356,419	2,356,419
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	379,062	379,062
7. Other Prepaid Expenses	33,691	33,691
8. Accounts Receivable-Owner/Related Party	21,258	66,258
9. Other (specify):	0	0
10. Total current assets	4,124,738	4,180,766
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	279,600
14. Buildings, at Historical Cost	0	9,876,746
15. Leasehold Improvements, Historical Cost	61,412	61,412
16. Equipment, at Historical Cost	284,461	1,248,285
17. Accumulated Depreciation (book methods)	-174,002	-2,208,902
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	49,308	242,409
20. Accum Amort - Org/Pre-Op Costs	-49,308	-240,609
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	8,265
23. other (specify):	0	0
24. Total Long-Term Assets	171,871	9,267,206
25. Total Assets	4,296,609	13,447,972
CURRENT LIABILITIES		
26. Accounts Payable	130,100	130,100
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	3,064,052	3,064,052
30. Accrued Salaries Payable	199,032	199,032
31. Accrued Taxes Payable	17,983	17,983
32. Accrued Real Estate Taxes	0	224,000
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	-1,315,590	308,326
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	2,095,577	3,943,493
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	667,534	13,783,279
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	667,534	13,783,279
46. Total Liabilities	2,763,111	17,726,772
47. Total Equity	2,332,934	-4,278,800
48. Total Liabilities and Equity	5,096,045	13,447,972

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	10,443,749
2. Discounts and Allowances for all Levels	-1,085,229
Subtotal - Inpatient Care	9,358,520
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,281,178
7. Oxygen	0
Subtotal - Ancillary Revenue	1,281,178
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	36,395
14. Non-Patient Meals	2,749
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	209,678
18. Sale of Supplies to Non-Patients	0
19. Laboratory	18,375
20. Radiology and X-Ray	70
21. Other Medical Services	201,052
22. Laundry	4,300
Subtotal - Other Operating Revenue	472,619
24. Contributions	0
25. Interest and Other Investments Income	13,689
Subtotal - Non-Operating Revenue	13,689
27. Other Revenue (specify):	3,968
28. Other Revenue (specify):	0
Subtotal - Other Revenue	3,968
30. Total Revenue	11,129,974
31. General Services	1,555,569
32. Health Care	3,841,871
33. General Administration	1,568,399
34. Ownership	2,519,514
35. Special Cost Centers	555,259
35. Provider Participation Fee	128,663
37. Other	0
40. Total Expenses	10,169,275
41. Income Before Income Taxes	960,699
42. Income Taxes	0
43. Net Income or Loss for the Year	960,699

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10 Attachment of Real Estate Bill and fill out form

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12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached

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RECONCILIATION REPORT

Meadowbrook Manor - 7

03:29 PM

11/07/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CELL	SUB-SCHED.
Adjustment Detail	-1,199,500	equal to	-1,199,500	0	O.K.	Pg5 Z22	B.
Interest Expense	1,068,616	equal to	1,068,616	0	O.K.	Pg9 P34	A.
Real Estate Tax Expenses	235,853	equal to	235,853	0	O.K.	Pg10 W24	B.
Amortization exp. Pre-opening & org.	3,981	equal to	3,981	0	O.K.	Pg11 I33	E.
Ownership Costs-Depreciation	376,885	equal to	376,885	0	O.K.	Pg13 Y28	E.
Rental Costs A	9,105	equal to	9,105	0	O.K.	Pg14 L20+N22	A.
Rental Costs B	8,105	equal to	8,105	0	O.K.	Pg14 J30+N40	B.+ C.
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.
Special Serv. - Staff Wages	9,008	equal to	0	0	O.K.	Pg16 N32	N/A
Therapy Services	479,145	equal to	485,030	-5,885	FAILED	Pg16 Z12+Z14..Z16 & Pg 20 X17..X20	N/A,B
Special Serv.- Supplies	214,728	equal to	214,728	0	O.K.	Pg16 V32	N/A
Income Stat. General Serv.	1,555,569	equal to	1,555,569	0	O.K.	Pg19 P11	N/A
Income Stat. Health Care	3,841,871	equal to	3,841,871	0	O.K.	Pg19 P12	N/A
Income Stat. Admininstation	1,568,399	equal to	1,568,399	0	O.K.	Pg19 P13	N/A
Income Stat. Ownership	2,519,514	equal to	2,519,514	0	O.K.	Pg19 P15	N/A
Income Stat. Special Cost Ctr	555,259	equal to	555,259	0	O.K.	Pg19 P17	N/A
Income Stat. Prov. Partic.	128,663	equal to	128,663	0	O.K.	Pg19 P18	N/A
Staff- Nursing	2,597,677	equal to	2,848,969	-251,292	FAILED	Pg20 K11..K15+K35+K36+K38..K44	A.
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.
Staff-Licensed Therapist	9,008	equal to	0	0	O.K.	Pg20 K17	A.
Staff- Activities	112,232	equal to	112,232	0	O.K.	Pg20 K19+K20	A.
Staff- Social Serv. Workers	26,854	equal to	67,945	-41,091	FAILED	Pg20 K21	A.
Staff- Dietary	389,257	equal to	389,257	0	O.K.	Pg20 K22..K26	A.
Staff- Maintenance	78,803	equal to	78,803	0	O.K.	Pg20 K27	A.
Staff- Housekeeping	237,661	equal to	237,661	0	O.K.	Pg20 K28	A.
Staff- Laundry	73,980	equal to	73,980	0	O.K.	Pg20 K29	A.
Staff- Administrative	213,822	equal to	213,822	0	O.K.	Pg20 K30..K32	A.
Staff- Clerical	297,972	equal to	297,972	0	O.K.	Pg20 K33..K34	A.
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.
Total Salaries And Wages	4,329,649	equal to	4,329,649	0	O.K.	Pg20 K44	A.
Dietary Consultant	9,640	< or = to	9,640	0	O.K.	Pg20 X12	B.
Medical Director	24,000	< or = to	24,000	0	O.K.	Pg20 X13	B.
Consultants & contractors	28,963	< or = to	30,953	-1,990	O.K.	Pg20 X14..X16+X37..X39	B. & C.
Activity Consultant	2,592	< or = to	2,592	0	O.K.	Pg20 X21	B.
Social Service Consultant	4,667	< or = to	4,667	0	O.K.	Pg20 X22	B.
Supp. Sched. - Admin. Salar.	213,822	equal to	213,822	0	O.K.	Pg21 I16	A.
Supp. Sched. - Admin. Other	91,065	equal to	91,065	0	O.K.	Pg21 I24	B.
Supp. Sched. - Prof. Serv.	78,765	equal to	78,765	0	O.K.	Pg21 I41	C.
Supp. Sched. - Benefit/Taxes	625,796	equal to	625,796	0	O.K.	Pg21 P22	D.
Supp. Sched. - Sched of dues..	47,624	equal to	47,624	0	O.K.	Pg21 V22	F.
Supp. Sched. - Sched. of trav	5,819	equal to	5,819	0	O.K.	Pg21 V41	G.
Gen. Info - Particip. Fees	128,663	equal to	128,663	0	O.K.	Pg23 I38	N/A
Gen. Info - Employee Meals	0	< or = to	44,268	-44,268	O.K.	Pg23 S16	N/A
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.
Days of medicare provided	5,948	equal to	5,948	0	O.K.	Pg2 AB29	K.
Adjustment for related org. costs	-819,542	equal to	-1,639,084	819,542	FAILED	Pg5 Z18	B.
Total loan balance	16,847,331	equal to	16,847,331	0	O.K.	Pg9 L34	A.
Real estate tax accrual	224,000	equal to	224,000	0	O.K.	Pg10 W15	B.
Land	279,600	equal to	279,600	0	O.K.	Pg11 T43	A.
Building cost	9,938,158	equal to	9,938,158	0	O.K.	Pg12 to 12I L43	B.
Equipment and vehicle cost	1,248,285	equal to	1,248,285	0	O.K.	Pg13 O22+L13	C.& D.
Accumulated depr.	2,208,902	equal to	2,208,902	0	O.K.	Pg13 Y30	E.
End of year equity	1,533,498	equal to	1,533,498	0	O.K.	Pg18 I33	N/A
Net income (loss)	960,699	equal to	960,699	0	O.K.	Pg18 I15	N/A
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..S31	H.
Balance Sheet	4,296,609	equal to	4,296,609	0	O.K.	Pg17:H41	